

**TOWN OF HITCHCOCK
BLAINE COUNTY, OKLAHOMA**

**ACCOUNTANT'S REPORT
AGREED UPON PROCEDURES**

FISCAL YEAR ENDED

JUNE 30, 2021

*WILLIAM K. GAUER
CERTIFIED PUBLIC ACCOUNTANT
WATONGA, OKLAHOMA*

Town of Hitchcock
Town Officers and Trustees

Mayor
Trustee
Trustee
Trustee
Trustee

Clerk

Rick Edsall
Meredith Norris
Steve Norris
Renita Mirecki
Keith Jacks

Charity Grothe

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WILLIAM K. GAUER
CERTIFIED PUBLIC ACCOUNTANT

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Independent Accountant's Report

To the Specified Users of the Report:

Town Board, Town of Hitchcock
Hitchcock, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Report on Applying Agreed-Upon Procedures

I have performed the procedures enumerated below which were agreed to by the specified users of the report as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town in meeting its financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2021. Management of the Town of Hitchcock are responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants to meet the requirements prescribed in Oklahoma Statutes §11-17.105-.107 and §60-180.1-.3. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

As to the **Town of Hitchcock** as of and for the fiscal year ended June 30, 2021:

1. Procedures Performed: From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit A) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: None

A Professional Services Firm
American Institute of CPAs / Oklahoma Society of CPAs

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES THAT INCLUDES AN ACCOUNTANT'S COMPILATION REPORT ON
ACCOMPANYING FINANCIAL STATEMENTS COMPILED BY THE ACCOUNTANT
(Continued)**

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2. Procedures Performed: From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds listing separately each federal fund (see accompanying Exhibit B) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Findings: None

3. Procedures Performed: We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: None

4. Procedures Performed: We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: None

5. Procedures Performed: We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: None

6. Procedures Performed: We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: None

7. Procedures Performed: We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: None

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON
PROCEDURES THAT INCLUDES AN ACCOUNTANT'S COMPILATION REPORT ON
ACCOMPANYING FINANCIAL STATEMENTS COMPILED BY THE ACCOUNTANT
(Continued)**

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As to the **Town of Hitchcock's Grant Programs**, as of and for the fiscal year ended June 30, 2021:

1. **Procedures Performed:** From the Town trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit D) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Findings: None

I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance and an opinion on the related financial statements and schedules. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This Report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.


September 22, 2021

Exhibit A
Town of Hitchcock
Summary of Changes in Fund Balances
For the Fiscal Year Ended June 30, 2020

	Beginning of Year	Current Year Change		End of Year
	<u>Fund Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Fund Balances</u>
TOWN:				
Governmental Funds				
General Fund	\$ 83,323	\$ 163,622	\$ 148,098	\$ 98,847
Street and Alley Fund	5,138	-	5,138	-
Light and Water Fund	11,303	-	11,303	-
Grant Fund	-	-	-	-
Town Subtotal	<u>99,764</u>	<u>163,622</u>	<u>164,539</u>	<u>98,847</u>
Overall Totals	<u>\$ 99,764</u>	<u>\$ 163,622</u>	<u>\$ 164,539</u>	<u>\$ 98,847</u>

Exhibit B
Town of Hitchcock
Budgetary Comparison Schedule General Fund - Cash Basis
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Beginning Budgetary Fund Balance:	\$ 83,323	\$ 83,323	\$ 83,323	\$ -
Resources (Inflows):				
Taxes:				
Sales Tax	28,999	28,999	19,298	(9,701)
Franchise Tax	2,683	2,683	2,755	72
Tobacco Tax	269	269	191	(78)
Total Taxes	31,951	31,951	22,243	(9,707)
Intergovernmental:				
Motor Vehicle Tax	-	-	939	939
Alcoholic Beverage Tax	-	-	3,354	3,354
Gas Excise Tax	460	460	629	170
State Grants	4,500	84,500	80,000	(4,500)
Investment Income	142	142	180	39
Miscellaneous Income				
Garbage Collection Fees	12,964	12,964	12,273	(691)
Rent	-	-	-	-
Royalties	-	-	2,855	2,855
Other	-	-	24,707	24,707
Other Financing Sources:				
Transfer from Other Funds	-	-	16,441	16,441
Amounts available for appropriations	133,339	213,339	246,945	33,605
General Government:				
Personal Services	10,000	10,000	6,000	(4,000)
Maintenance and Operations	50,000	50,000	41,670	(8,330)
Reserves	63,339	63,339	-	(63,339)
Capital Outlay	5,000	85,000	100,428	15,428
Other Financing Uses:				
Transfers to other funds	5,000	5,000	-	(5,000)
Total Charges to Appropriations	133,339	213,339	148,098	(65,241)
Ending Budgetary Fund Balance	\$ 0	\$ 0	\$ 98,847	\$ 98,847

Exhibit C
Town of Hitchcock
Blaine County, Oklahoma
Schedule of Grant Receipts and Revenue
For the Fiscal Year Ended June 30, 2020

Grant Description	Contract Number	Grant Award	Revenue Collected	Total Expenditures
NODA_REAP		\$80,000	\$80,000	\$80,000
			80,000	80,000
			\$0	\$0
			\$0	\$0
Total		\$80,000	\$80,000	\$80,000

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditors' report.